

**SUBPOENA**  
*DUCES TECUM*

STATE OF OHIO,  
COUNTY OF FRANKLIN, SS:  
DAVE YOST

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:  
: IN THE MATTER OF THE AUDITOR OF STATE  
: **FINANCIAL** AUDIT OF:  
: **JobsOhio**  
: **Franklin County, Ohio**

**TO: JobsOhio**  
**Kevin A. Giangola, Chief Financial Officer**  
**41 South High Street, Suite 1500**  
**Columbus, Ohio 43215**

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BY AUTHORITY OF SECTION 117.18 OF THE OHIO REVISED CODE:

You are hereby directed to appear before me and/or my designated representative at **12:00 o'clock p.m.**, on the **19<sup>th</sup> day of March, 2013**, at the **Office of the Auditor of State, Robert R. Hinkle, Chief Deputy Auditor, Administration, 88 East Broad Street, 5th Floor, P.O. Box 1140, Columbus, Ohio 43215-1140**, then and there to give testimony and to produce the following books, records, documents or other items, which are in your custody or under your control:

**SEE ATTACHED.**

**You will not be obligated to appear as stated above provided that the subpoenaed documents are delivered to Robert R. Hinkle, Chief Deputy Auditor at the address stated above on or before March 19, 2013. Please call Robert R. Hinkle, Chief Deputy Auditor at (614) 728-7108 or rrhinkle@ohioauditor.gov when the documents are ready.**

YOU WILL PLEASE TAKE NOTE:

Section 9.84 of the Ohio Revised Code provides that: "Any person appearing as a witness before any public official, department board, bureau, commission, agency or representative thereof, in any administrative or executive proceeding or investigation, public or private, if he so requests, shall be permitted to be accompanied, represented, and advised by an attorney, whose participation in the hearing shall be limited to the protection of the rights of the witness, and who may not examine or cross-examine witnesses, and the witness shall be advised of his right to counsel before he is interrogated."

Witness my hand at Columbus, Ohio, this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

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BRENDAN M. INSCHO  
Deputy Chief Legal Counsel  
State of Ohio, Auditor of State  
88 East Broad Street, 9th Floor  
Columbus, Ohio 43216-1140

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NOTARY PUBLIC

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*TO BE COMPLETED BY INDIVIDUAL SERVING SUBPOENA:*

Received this Writ \_\_\_\_\_, 2013, and served the same on \_\_\_\_\_  
(date of service) (name of individual served)

\_\_\_\_\_ the within-named witness at \_\_\_\_\_ o'clock \_\_\_\_\_.m., on \_\_\_\_\_, 2013  
(title/relationship of individual served)

at \_\_\_\_\_  
(address of service)

by delivering to and leaving with him/her personally a true and correct original hereof.

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(signature of serving party)

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The subpoenaed party, **JobsOhio** is directed to produce for inspection and copying any and all original documents in its possession or control, or in the possession or control of **JobsOhio** agents, subsidiaries, or affiliated companies, partnerships or firms, that were obtained, collected, copied, created, written, generated, read, reviewed, analyzed or used in any fashion, whether directly or indirectly, by **JobsOhio**, and any of its partners, shareholders, officers, employees and/or agents;

**In order to complete our review of documents related to the audit of JobsOhio, we are requesting the following documents, including but not limited to:**

- I. Please provide the following**
  - A. Financial Statements for the fiscal year ended June 30, 2012 prepared in accordance with Government Accounting Standards Board (GASB) standards, including the related Management's Discussion and Analysis, footnotes, and any applicable supplemental information.**
  - B. General Ledger/journal**
  - C. Revenue ledger/journal**
  - D. Expenditure/Disbursement ledger/journal**
  - E. Payroll ledger/journal**
  - F. Compensation and benefit approvals, including competent survey information required by Ohio Revised Code Section 187.06 (H)**
  - G. Trial Balance**
  - H. Supporting documentation for all transactions**
  - I. Leases Agreements, Contracts, and Grant Agreements**

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FOR:  
**JOBSOHIO**  
**KEVIN A. GIANGOLA, CHIEF FINANCIAL OFFICER**

- J. Debt issuances/covenants
  - K. Board minutes, including committee meetings (if any)
  - L. Financial reporting policies
  - M. Transactions processing policies and procedures
  - N. Bank statements for ALL accounts
  - O. June 30, 2012 reconciliation of bank account(s) to books/accounting records
  - P. Listing of contributions, contributors and related support
  - Q. Property inventory/asset listing
  - R. Articles of incorporation
  - S. Table of Organization
  - T. Reports to government oversight agencies
  - U. Performance Bonds
- II. The Auditor of State reserves the right to request further documentation based on the response to the items identified after our review

For the purpose of the subpoena *duces tecum*, the term “document” or “documents” shall be defined to the broadest extent permitted by Rule 34 of the Ohio Rules of Civil Procedure and includes, whenever applicable and without limitation, the original (absent the original, a copy) of magnetically, optically, visually or aurally stored or produced, including, but not limited to, letters; correspondence; memoranda; telegrams; notes; reports; compilations; data; notebooks; laboratory notebooks; working papers; spreadsheets; graphs; charts; blueprints; books; pamphlets; brochures; circulars; manuals; instructions; ledgers; drawings; including engineering, assembly and detailed drawings, sketches; photographs; diaries; sales literature; advertising literature; agreements; minutes; and sound reproductions; printout sheets; summaries of records of telephone conversations, personal conversations or interviews; and any and all other writings, typings, printings, drafts, copies and/or mechanical, magnetic, optic or photographic reproductions or recordations thereof in the possession, custody or control of **JobsOhio**, or

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known to **JobsOhio**. “Document” or “documents” also includes all copies which are not identical to the originals, such as those bearing marginal comments, alterations, notes or other notations not present on the original document as originally written, typed or otherwise prepared.

For the purposes of this subpoena *duces tecum*, the term “original” shall have the same meaning as in Rule 1001(3) of the Ohio Rules of Evidence and shall also include any duplicates, as that term is defined in Rule 1001(4) of the Ohio Rules of Evidence, of any documents the originals of which are not in the possession of **JobsOhio**.

**If you have any questions, please contact Robert R. Hinkle, Chief Deputy Auditor, at (614) 728-7108 or [rrhinkle@ohioauditor.gov](mailto:rrhinkle@ohioauditor.gov).**

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